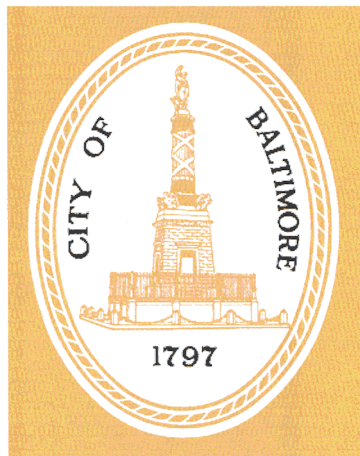

CITY OF BALTIMORE

Maryland 9-1-1 Emergency Number System Program Actual Receipts and Expenditures Report

Fiscal Year Ended June 30, 2005

(With Independent Auditor's Report Thereon)



**City of Baltimore
Department of Audits**

CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



DEPARTMENT OF AUDITS

ROBERT L. McCARTY, JR., CPA
Acting City Auditor

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INDEPENDENT AUDITOR'S REPORT

December 30, 2005

Honorable Joan M. Pratt, Comptroller
And Other Members of the
Board of Estimates
City of Baltimore

We have audited the accompanying Actual Receipts and Expenditures Report (as defined in the Maryland Annotated Code, Public Safety Article Section 1-301 through 1-312) of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland, as of and for the year ended June 30, 2005. This statement is the responsibility of the management of the City of Baltimore, Maryland. Our responsibility is to express an opinion on this statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Actual Receipts and Expenditures Report is free of material misstatement. We were not engaged to perform an audit of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting amounts and disclosures in the Actual Receipts and Expenditures Report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Actual Receipts and Expenditures Report was prepared to present the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland pursuant to the law referred to in the first paragraph and is not intended to present fairly the financial position of the City of Baltimore, Maryland and results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States.

In our opinion, the Actual Receipts and Expenditures Report referred to above presents fairly, in all material respects, the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland as of June 30, 2005, as defined in the law referenced in the first paragraph.



In accordance with *Government Auditing Standards*, we have also issued our report, dated December 30, 2005, on our consideration of the City of Baltimore's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the management of the City of Baltimore, Maryland and the Maryland Department of Public Safety and Correctional Services and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert L. McCarty, Jr.", is written over a faint, circular official seal.

Robert L. McCarty, Jr., CPA
Acting City Auditor

ACTUAL RECEIPTS AND EXPENDITURES REPORT
FISCAL YEAR 2005

(July 1, 2004 to June 30, 2005)

A. REVENUE (County Fee)

1. Revenue remitted to the county	1,638,927.78
2. Revenue (Funds) carried over from previous year if any	0.00
3. Interest	20,463.20

TOTAL REVENUE	\$1,659,390.98
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B. OPERATING EXPENSES (County Fee)

1. Salary, Wages and Fringe Benefits	6,820,409.98
2. Contractual or Part-time Staff	0.00
3. Overtime	713,646.61
4. Training	0.00
5. Supplies and Materials	2,423.95
6. Travel	0.00
7. Telephone(leased lines, equipment - leased or purchased)	762,871.31
8. Equipment - Replacement	56,455.86
9. Repairs and Maintenance	0.00
10. Fuel and Utilities	0.00
11. Other Miscellaneous Expenses (specify)	14,454.95

*Language Line Services

TOTAL OPERATING EXPENSE	8,370,262.66
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C. COUNTY FEE ANALYTICAL SUPPORT

1. Total authorized PSAP positions - by type (Call taker, police, fire, EMD, etc.)	<u>175</u>
2. Number of PSAP positions paid from County Fee (include allowable percentage offset, if applicable)	<u>42</u>
3. Amount County Fee Contributed to PSAP Personnel Expenses	<u>2,113,287.04</u>
4. County's General Fund Contribution to PSAP Operation (specify): Salaries/Benefits for Emergency Dispatchers, 911 Operators & Police Officers assigned to the 911 Operation	<u>5,420,769.55</u>

D. 9-1-1 TRUST FUND REIMBURSEMENT & EXPENDITURES
(Attach additional reimbursements to report, if needed)

<u>PURPOSE</u>	<u>DATE</u>	<u>AMOUNT</u>
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TOTAL TRUST FUND REIMBURSEMENTS		<u><u>0.00</u></u>

NOTE: Section D -- Funding request(s) paid during FY 04.

E. 9-1-1 TRUST FUND REIMBURSEMENT & EXPENDITURES (PENDING)
(Attach additional pending reimbursements to report, if needed)

PURPOSE**DATE****AMOUNT**

TOTAL TRUST FUND REIMBURSEMENTS (PENDING)0.00**NOTE: Items listed in Section E -- Funding requests submitted but not paid during FY 04****COUNTY:**Baltimore City**PREPARED BY:**Edward Ambrose**TITLE:** Chief, Administrative Division**DATE:**September 30, 2005**Notes:**

1. The City maintains separate ledger accounting of revenues and operating expenses.
2. Revenues are reported on a cash basis and reflect cash received during the period.
3. Operating expenses are reported in accordance with the Maryland Annotated Code, Public Safety Article Section 1-301 through 1-312 and are reflected on the accrual basis.

CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



DEPARTMENT OF AUDITS

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**AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF A
FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

December 30, 2005

Honorable Joan M. Pratt, Comptroller
And Other Members of the
Board of Estimates
City of Baltimore

We have audited the Actual Receipts and Expenditures Report of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland, as of and for the year ended June 30, 2005, and have issued our report thereon dated December 30, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Baltimore's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Actual Receipts and Expenditures Report and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Baltimore's Actual Receipts and Expenditures Report is free of material misstatement, we performed tests of its compliance with certain provisions of the Maryland Annotated Code, Public Safety Article Section 1-301 through 1-312, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such



an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management of the City of Baltimore, Maryland and the Maryland Department of Public Safety and Correctional Services and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Robert L. McCarty, Jr.", written in a cursive style.

Robert L. McCarty, Jr., CPA
Acting City Auditor